

Amendments to Senate Bill No. 244  
2nd Reading Copy

Requested by Senator Joe Balyeat

For the Senate Taxation Committee

Prepared by Jeff Martin  
February 16, 2009 (3:34pm)

SENATE TAXATION

EXHIBIT NO. 1

DATE 2.18.09

BILL NO. SB 244

1. Title, page 1, line 11 through line 13.

**Strike:** "REQUIRING" on line 11 through "FORM;" on line 13

2. Title, page 1, line 19.

**Following:** "15-30-111,"

**Strike:** "AND"

**Following:** "15-30-241,"

**Insert:** "AND 15-30-323,"

3. Page 1, line 24 through line 30.

**Strike:** section 1 in its entirety

**Renumber:** subsequent sections

4. Page 12.

**Following:** line 2

**Insert:** "Section 4. Section 15-30-323, MCA, is amended to read:

"15-30-323. Notice of additional assessment -- notice to married taxpayers -- penalty and interest for deficiency. (1)(a) If Subject to subsection (1)(b), if the department determines that the amount of tax due is greater than the amount disclosed by the return, it shall mail to the taxpayer a notice, pursuant to 15-1-211, of the additional tax proposed to be assessed. The taxpayer may seek review of the determination pursuant to 15-1-211.

(b) A notice of a deficiency assessment under this section made on one or both married taxpayers filing separately on the same form must be contained in one notice to the taxpayers regardless of whether one or both taxpayers have a deficiency assessment.

(2) Penalty and interest on any deficiency assessment must be calculated from the applicable date specified in 15-30-144 for payment of the tax, with penalty and interest added as provided in 15-1-216. A certificate by the department of the mailing of the notice specified in subsection (1)(a) or (1)(b) is prima facie evidence of the computation and levy of the deficiency in tax and of the giving of the notice."

{ Internal References to 15-30-323:

15-30-142 x } "

**Renumber:** subsequent sections

5. Page 12, line 4 through line 5.  
**Strike:** section 5 in its entirety  
**Renumber:** subsequent sections

6. Page 12, line 9.  
**Strike:** "Sections 1(2) and 3"  
**Insert:** "Section 2"

7. Page 12, line 15.  
**Strike:** "[Sections" through "apply"  
**Insert:** "[Section 2] applies"

- END -